

Dear [Recipient's Name],

I hope this letter finds you in great spirits. I am writing to you with a heart full of heartfelt wishes, albeit a little late. I am truly sorry for missing your special day, and I can't express how much I regret not being there to celebrate with you.

You mean the world to me, and your birthday is a reminder of how grateful I am to have you in my life. I hope your day was filled with joy, laughter, and love from those who cherish you the most.

As a small token of my affection, I would love to treat you to lunch or dinner sometime soon -- it's on me! Let's create more beautiful memories together.

Wishing you all the happiness and success in the world, not just on your birthday, but every day. Once again, I apologize for my tardiness and promise to make it up to you.

With all my love,

[Your Name]